wing the order of Calcutta High Court dated 15-2-1990. M/s. Ispat Pelletech Ltd. have made part payment for taking over the assets of this unit. They have now made a request to the Government for transfer of the licences and for carrying out a feasibility study for revamping, rehabilitation and modernisation of the unit.

A memorandum of understanding on re-employment of the workers was arrived at on 15-1-1990 between the unions and the purchaser.

Government do not propose to nationalise the unit.

Cost audit Reports of Joint Stock Companies

871. SHRI PRAMOD MAHAJAN: Will the PRIME MINISTER be pleased to state:

(a) what are the names of Joint Stock Companies which have been asked by Government to prepare Cost Audit Reports under Section 233(B) of the Companies Act during the last three years;

(b) whether Government propose to make these reports public; and

(c) if so, when and if not, the reasons therefor?

THE MINISTER OF STATE IN THE PRIME MINISTER'S OFFICE (SHRI KAMAL MORARKA): (a) During the last three years around 1500 companies have been subjected to Cost Audit. The efforts involved in compiling this information would not be commensurate with the benefits sought to be derived. However, industrywise list showing the number of companies which were subjected to cost audit during the last three years is given in the enclosed statement.

(b) and (c) No, Sir. However, under sub-section 10 of Section 233B of the Companies Act, 1956, the Central Government is empowered to direct the company whose cost accounts have been audited under Section 233B of the Act, to circulate to its members alongwith the notice of the annual general meeting to be held for the first time after the submission of such report, the whole or such portion of the said report as it may specify in this behalf.

Statement

S. No.	Industries	Number of companies on which Cost Audit Orders were issued during the Calendar years.		
		1990	1989	1988
1	2	3	4	5
1	Cement	43		33
2	Cycles	4		4
3	Rubber Tyres & Tubes	14		9
4	Caustic Soda	19		11
5	Room Air Conditioner	17		2
6	Refrigerator	5		3
7	Automobile Batteries	4		3

1	2	3	4	5
8	Electric Lamps	..	10	8
9	Electric Fans	..	6	5
10	Electric Motors	..	16	13
11	Motor Vehicles	1	20	18
12	Tractors	..	7	8
13	Aluminium	..	7	10
14	Vanaspati	..	27	24
15	Bulk Drugs	..	47	31
16	Sugar	..	55	51
17	Infant Milk Food	..	5	1
18	Industrial Alcohol	..	23	24
19	Jute Goods	..	33	33
20	Paper	..	55	65
21	Rayon	..	6	4
22	Dyes	..	13	12
23	Soda Ash	..	5	—
24	Nylon	..	5	7
25	Polyester	..	6	8
26	Cotton Textiles	..	240	225
27	Dry Battery Cell	..	7	5
28	Sulphuric Acid	..	22	21
29	Steel Tubes and Pipes	..	20	15
30	Power Driven Pumps	..	12	16
31	Diesel Engines	..	12	6
32	Electric Cables & Conductors	..	19	16
33	Bearings	..	7	9
34	Milk Food	..	5	—
	TOTAL :	1	796	700